

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE ALHAMBRA, CALIFORNIA 91803-1331 Telephone: (626) 458-5100 www.ladpw.org

ADDRESS ALL CORRESPONDENCE TO: P.O. BOX 1460 ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE
REFER TO FILE: W-0

October 5, 2006

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012

Dear Supervisors:

LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY ANNEXATION 40-59 (4-129) NEGOTIATED TAX EXCHANGE RESOLUTION SUPERVISORIAL DISTRICT 5 3 VOTES

IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

Adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-59 (4-129).

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

We are recommending that your Board adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-59 (4-129), approximately 130.29 acres of inhabited land in the City of Lancaster to the Los Angeles County Waterworks District No. 40, Antelope Valley.

The Honorable Board of Supervisors October 5, 2006 Page 2

<u>Implementation of Strategic Plan Goals</u>

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

There will be no impact to the County's General Fund. New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for the operation and maintenance of the water system and capital improvement projects.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito & Vector Control District, County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency, to Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective in Fiscal Year 2006-07.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

Adoption of the tax transfer Joint Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Joint Resolution has also been approved as to form by County Counsel.

The Honorable Board of Supervisors October 5, 2006 Page 3

IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or projects during the performance of the recommended services.

CONCLUSION

After approval of this recommendation, please return one adopted copy of this letter and one signed original of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for submittal to LAFCO, and forward one adopted copy of the letter and Joint Resolution to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE
Director of Public Works

MR:Im

Enc.

cc: Chief Administrative Office

County Assessor County Counsel

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-59 (4-129) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-59 (4-129) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-59 (4-129).
- 4. If at any time after the effective date of this Joint Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted o by the Board of Supervisors of the County of Los Angeles County Waterworks District No. 40	os Angeles	as the governing body	2006, of the
		Officer of the openion of the	
	Ву	Deputy	

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR. County Counsel

By Deputy

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster, and Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-59 (4-129) is approved and accepted.
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PASSED, All the following	PPROVED, AND ADOPTED the vote:	is 2 nd day o	of <u>August</u> , 2006, by
AYES:	3		
NOES:	arphi		
ABSENT:	Ø		
ABSTAIN:	\mathcal{V}		
		Chairperson Lancaster	Board of Directors Cemetery District

ATTEST:

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster, and Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-59 (4-129) is approved and accepted.
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PASSED, APPROVED, AND ADOPTED this the following vote:	s
AYES: 3 NOES: 0 ABSENT: 2 ABSTAIN: 0	Chairperson, Board of Trustees
ATTEST:	Antelope Valley Mosquito & Vector Control
Bailing Little	

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED this <u>23rd</u> day of <u>August</u>, 2006, by the following vote:

AYES:

Two (2)

NOES:

None

ABSENT:

One (1)

ABSTAIN:

Nohe

Chairperson, Board of Directors

PRO TEM

County Sanitation District No. 14 of Los Angeles County

73 Angeles County

AUG 2 3 2006

ATTEST:

Secretary

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED this_the following vote:	$\underline{31}$ day of $\underline{\mathrm{July}}$, 2006, by
AYES: Jim Dodson, Kathleen Burr, and Stev	ve Rodrigues
NOES:	
ABSENT: Ann Gregg	
ABSTAIN:	An Don's
Cł	Antelope Valley Resource

ATTEST:

Debora L. Phillips

Delvera L. Phillips Secretary

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED this 26th day of September, 2006, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES: None

ABSENT: None

ABSTAIN: None

Henry W. Hearns, Mayor City of Lancaster

ATTEST:

Gerf K. Bryan, CMC

City Clerk

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPF the following vot	ROVED, AND ADOPTED the:	nis <u>29</u>	day of Au	<u>1941</u> , 2006, b
AYES:	7.			
NOES:	0			
ABSENT:	0			
ABSTAIN:	0			
		Chairpe Antelope Va	erson, Board lley-East Ke	d of Directors orn Water Agency
ATTEST:				
Mody	Mar			

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA: Effective Date: Annexation Number:	Waterworks District # 40 ANTELOPE VALLEY 047.04 12762 July 1, 2007 40-59(4-129)	ict#40 ANTEL	OPE VALLEY			
Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios	0.013364537					
Acent No. Taxing Agency	(1) Current	(2) = (1) / Total	(3) Proposed	(4) = (2) * (3) Alloc of	(5) Allocation	(6) = (1) + (5) New
	מא סוומוס	ופונפווו	Distollare	Distollare	Adjustments	Net Snare
1.05 LOS ANGELES COUNTY GENERAL	0.428557910	42.8558%	0.013364537	0.005727478	-0.005810321	0 422747589
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.013364537	0.000001508	0.000000000	0.000112814
L A COUNTY LIBRARY	0.028853668	2.8854%	0.013364537	0.000385616	-0.000385616	0.028468052
	0.173526804	17.3527%	0.013364537	0.002319105	-0.002319105	0.171207699
L A C FIRE-FFW	0.006085884	0.6086%	0.013364537	0.000081335	0.000000000	0.006085884
	0.001580304	0.1580%	0.013364537	0.000021120	-0.000021120	0.001559184
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001989171	0.1989%	0.013364537	0.000026584	-0.000026584	0.001962587
68.43 CO SANIL DIST NO 14 OPERALING	0.030263620	3.0264%	0.013364537	0.000404459	-0.000404459	0.029859161
	0.000935183	0.0935%	0.013364537	0.000012498	-0.000012498	0.000922685
ANTELOPE VY FAST KEE	0.06/588245	6.7588%	0.013364537	0.000903286	-0.000903286	0.066684959
	0.00000000	%8008°.	0.013364537	0.000253383	-0.000253383	0.018705974
	0.00000000	0.0000	0.013364537	0.00000000	Exempt	0.00000000
	0.001399666	0.1400%	0.013364537	0.000000000	Exempt	0.00000000
_	0.002777854	0.2778%	0.013364537	0.000037125	Exempt	0.002777854
	0.054909473	5.4909%	0.013364537	0.000733840	Exempt	0.054909473
CO.SCH.SERV.FD EAST	0.010518859	1.0519%	0.013364537	0.000140580	Exempt	0.010518859
	0.000833673	.0834%	0.013364537	0.000011142	Exempt	0.000833673
	0.096601814		0.013364537	0.001291039	Exempt	0.096601814
	0.000354947		0.013364537	0.000004744	Exempt	0.000354947
	0.047327064	4.7327%	0.013364537	0.000632504	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026823690	2.6824%	0.013364537	0.000358486	Exempt	0.026823690
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.013364537	0.000000000	0.000000000	0.010136373
Total	1.000000000	100.000%		0.013364537	-0.010136373	1.000000000

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 Must total 100%.
 Weighted average Waterworks district share as verified by Auditor.
 Must total share reflected in Column (3).
 Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA: Effective Date: Annexation Number:	Waterworks District # 40 - ACO FUND 51.75 13594 July 1, 2007 40-59(4-129)	ict # 40 - ACO	FUND			
Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios	0.012235562					
Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.00 LOS ANGELES COUNTY GENERAL	0.422747589	42.2748%	0.012235562	0.005172554	-0.005248399	0.417499190
	0.000112814	0.0113%	0.012235562	0.000001380	0.000000000	0.000112814
7.30 CONSOL, FIRE PRO DIST. OF L.A.CO.	0.171207699	17.1208%	0.012233362	0.000346323	-0.000346323 -0.002094822	0.026119729
LACFIRE-FFW	0.006085884	0.6086%	0.012235562	0.000074464	0.000000000	0.006085884
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE		1.0136%	0.012235562	0.000124024	-0.000124024	0.010012349
LANCASTER CEMETERY	0.001559184	0.1559%	0.012235562	0.000019077	-0.000019077	0.001540106
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001962587	0.1963%	0.012235562	0.000024013	-0.000024013	0.001938573
	0.029859161	2.9859%	0.012235562	0.000365344	-0.000365344	0.029493817
	0.000922685	0.0923%	0.012235562	0.000011290	-0.000011290	0.000911395
	0.066684959	6.6685%	0.012235562	0.000815928	-0.000815928	0.065869031
-	0.018705974	1.8706%	0.012235562	0.000228878	-0.000228878	0.018477096
	0.000000000	0.0000%	0.012235562	0.000000000	Exempt	0.000000000
	0.000000000	0.0000%	0.012235562	0.000000000	Exempt	0.00000000.0
400.19 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.012235562	0.000017126	Exempt	0.001399666
	0.002777854	0.2778%	0.012235562	0.000033989	Exempt	0.002777854
	0.054909473	5.4909%	0.012235562	0.000671848	Exempt	0.054909473
464.06 CO.SCH.SERV.FD EAST SIDE UNION	0.010518859	1.0519%	0.012235562	0.000128704	Exempt	0.010518859
	0.000833673	0.0834%	0.012235562	0.000010200	Exempt	0.000833673
-	0.096601814	9.6602%	0.012235562	0.001181977	Exempt	0.096601814
	0.000354947	0.0355%	0.012235562	0.000004343	Exempt	0.000354947
717.07 ANTELOPE VY.UN.HIELEM SCH FD.		4.7327%	0.012235562	0.000579073	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026823690	2.6824%	0.012235562	0.000328203	Exempt	0.026823690
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.012235562	0.000000000	0.000000000	0.009280098
Total	1.000000000	100.0000%		0.012235562	-0.009280098	1.0000000000

 ⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average Waterworks district share as verified by Auditor.
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 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.